Text consolidated by Valsts valodas centrs (State Language Centre) with amending laws of:

23 November 2020 [shall come into force on 1 April 2021].

If a whole or part of a section has been amended, the date of the amending law appears in square brackets at the end of the section. If a whole section, paragraph or clause has been deleted, the date of the deletion appears in square brackets beside the deleted section, paragraph or clause.

The *Saeima* 1 has adopted and

the President has proclaimed the following law:

**Law on Receipt Lottery**

**Section 1. Terms Used in the Law**

The following terms are used in the Law:

1) **receipt** – a receipt created by a taxpayer registered in Latvia in accordance with the laws and regulations regarding tax and other payment registration electronic devices and equipment which certifies the purchase of goods or the receipt of services, a receipt registered with the State Revenue Service, a document (invoice) issued for the payment for goods or services paid via a bank transfer, a ticket or another document registered with the State Revenue Service which is not a certification of advance payment and which the person wishing to participate in the receipt lottery has registered on the receipt lottery website *cekuloterija.lv* (hereinafter – the receipt lottery website);

2) **receipt lottery** – a lottery organised by the State Revenue Service where a player participates by performing the actions provided for in this Law. The receipt lottery is not considered gambling or a lottery within the meaning of the law On Gambling and Lotteries, or a lottery of goods and services within the meaning of the Law on Lotteries of Goods and Services;

3) **receipt lottery service provider** – the provider of the service related to the organisation and administration of the receipt lottery who has acquired the right to provide such service by participating in the procurement procedure in accordance with the requirements of the Public Procurement Law;

4) **random number generator** – software designed and supplied by the receipt lottery service provider for the organisation and administration of the receipt lottery which randomly generates numbers and their sequences and which is used for determining the winners;

5) **lottery draw result publisher** – *valsts akciju sabiedrība “Latvijas Loto”* [State joint stock company Latvijas Loto] which, on the basis of the contract it has concluded with the State Revenue Service, ensures disclosure of the results of the receipt lottery draws;

6) **winning receipt** – a registered receipt chosen by the random number generator;

7) **receiver of prize** – the winner or his or her legal representative who is paid a monetary prize or receives an additional prize in accordance with the procedures and in the amount specified in this Law;

8) **winner** – a player who qualifies for a monetary prize or additional prize and whose registered receipt is the winning receipt;

81) **industry receipt** – a registered receipt submitted by a taxpayer whose primary activity in accordance with the NACE code corresponds to an industry which the State Revenue Service has selected, considering the priorities in promoting the payment of State taxes;

9) **additional prize** – a prize selected by a participant of the In-depth Cooperation Programme, which is not excise goods, awarded by the participant of the In-depth Cooperation Programme to the receiver of prize;

10) **registration form** – an electronic form filled in by a person on the receipt lottery website;

11) **registered receipt** – a receipt registered on the receipt lottery website which participates in the receipt lottery;

12) **player** – a natural person who participates in the receipt lottery by performing the activities provided for in this Law in order to qualify for a monetary prize or additional prize;

13) **thematic quarter** – a quarter of the year during which receipts from a specific industry are registered.

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**Section 2. Purpose of the Law**

The purpose of this Law is, by introducing a receipt lottery, to promote fair competition and voluntary fulfilment of tax liabilities, to reduce fraud in the field of taxation, and tax evasion, and also to encourage consumers to request receipts for the goods purchased and services received.

**Section 3. Obligations of the Organiser of the Receipt Lottery and of the Lottery Draw Result Publisher**

(1) When organising the receipt lottery, the State Revenue Service shall:

1) act in accordance with the requirements of this Law;

2) involve the receipt lottery service provider in the organisation and administration of the receipt lottery;

3) conclude a contract on disclosure of the results of the receipt lottery draws with a lottery draw result publisher;

4) conclude a contract with a participant of the In-depth Cooperation Programme on the awarding of additional prizes to the receiver of prize and, not later than seven days before the draw, publish the name and registration number of the participant of the In-depth Cooperation Programme and the information on the types and quantity of additional prizes on the receipt lottery website;

41) one month before the start of the thematic quarter, publish on the receipt lottery website the list of industries to which the industry receipts correspond;

5) process the data about the players, winners, and receivers of prize or their legal representatives who agree to the payment of a monetary prize or to receiving an additional prize;

6) inform the winner that his or her registered receipt is the winning receipt via SMS message;

7) inform the winner that his or her registered receipt has been drawn and directed for the annual draw via SMS message;

8) publish on the receipt lottery website and in mass media the last four digits of the mobile phone number and the number and date of the registered receipt provided in the registration form by the winner in the monthly draw;

9) publish on the receipt lottery website and in mass media the given name, surname, the last four digits of the mobile phone number, and the number and date of the registered receipt provided in the registration form by the winner in the annual draw. If the winner in the annual draw does not agree to the publishing of his or her given name and surname, the last four digits of the mobile phone number and the number and date of the registered receipt provided in the registration form by the winner in the annual draw shall be published on the receipt lottery website and in mass media;

10) check whether the data found on the winning receipt and provided in the registration form match and whether the winning receipt meets the requirements of this Law;

11) take the decision on the payment of a monetary prize and pay the monetary prize to the receiver of prize in accordance with the procedures and in the amount specified in this Law or take the decision on awarding an additional prize, or take the decision on the payment of a monetary prize and awarding of an additional prize in accordance with the procedures specified in this Law;

12) take the decision to refuse to pay a monetary prize or the decision to refuse to pay a monetary prize and award an additional prize, or the decision to refuse to award an additional prize if the winner has provided false information about himself or herself or the registered receipt;

13) take a decision and inform that a receipt submitted for the annual draw does not meet the requirements of this Law within 14 days from the day of receipt of the application of a player for the annual draw;

14) within 30 days from the day of receipt of the application from the winner or his or her legal representative, inform the receiver of prize who has won an additional prize of the participant of the In-depth Cooperation Programme who can be contacted in order to receive the prize;

15) inform the participant of the In-depth Cooperation Programme of the receiver of prize who has won the additional prize.

(2) The lottery draw result publisher shall ensure disclosure of the results of the receipt lottery draws pursuant to the provisions of the contract concluded with the State Revenue Service.

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**Section 4. Restrictions on the Participation in the Receipt Lottery, Obligations and Rights of a Player**

(1) The following persons may not participate in the receipt lottery:

1) officials and employees of the State Revenue Service:

2) employees of the receipt lottery service provider.

(2) A person who was younger than 18 years when he or she purchased the goods or received the service may not participate in the receipt lottery with a receipt issued for the purchase of tobacco goods or smokeless tobacco goods, alcohol and energy drinks.

(3) The player has the following obligations:

1) to get acquainted with the provisions of this Law before registering a receipt for the receipt lottery;

2) to provide true information when registering a receipt;

3) to fulfil the provisions of this Law in order to qualify for a monetary prize or an additional prize;

4) to preserve the original registered receipt and when claiming the monetary prize or an additional prize, or applying for the annual draw, and also to present it upon request to the State Revenue Service;

5) in accordance with the procedures specified in laws and regulations, to reimburse any reasonable loss, expenses, or other payments that may occur if a monetary prize is paid or additional price is received as a result of deceit.

(4) The player has the following rights:

1) to participate in the receipt lottery for an unlimited number of times;

2) to contact the State Revenue Service if any questions occur in relation to the registration of a receipt for the lottery or receipt of a monetary prize.

(5) The winner may receive a monetary prize or an additional prize in accordance with the procedures specified in this Law.

**Section 5. Personal Data Processing**

(1) The personal data of the player shall be processed for the purposes of the receipt lottery in accordance with the laws and regulations regarding the processing of personal data.

(2) The personal data of the winner and the receiver of prize shall be processed, on the basis of his or her own consent or the consent of his or her legal representative, for the purposes of the receipt lottery in order to pay a monetary prize or award an additional prize to him or her.

**Section 6. Procedures for the Organisation of the Receipt Lottery and the Registration of Receipts**

(1) Receipts for the goods purchased and the services received in Latvia may be registered for the receipt lottery.

(2) The validity of the receipt shall be certified by its date of issue.

(3) Receipts for transactions with the total value of at least five euros may be registered for the receipt lottery.

(4) The receipt lottery shall be organised as monthly and annual draws.

(5) Receipts with the date corresponding to the month of the draw may be registered for the monthly draw. The registration of a receipt for a monthly draw shall start on the first day of each month at 00:00 and end on the fifth day of the following month at 23:59.

(6) 10 receipts which were registered for each monthly draw and did not win in the monthly draw shall be drawn in the annual draw.

(7) When registering receipts that meet the requirements of this Law on the receipt lottery website, the player shall provide in the registration form his or her mobile phone number, the unique number of the cash register, hybrid cash register, cash register system, specialised device or equipment, the number, date, and the total of the receipt, the taxpayer’s registration code, and, if registering an invoice, mark that the invoice has been paid via a bank transfer. When registering a receipt, the player shall mark that he or she agrees to participate in the draw with the opportunity to win additional prizes.

(8) The player is responsible for the veracity of the data provided in the registration form. If the player fails to complete all the registration form fields and does not confirm that he or she has read and agrees to the provisions of this Law, it is impossible to register for the receipt lottery.

(9) In a monthly draw, where no industry receipts participate, it is possible to win one monetary prize worth 10 000 euros, three monetary prizes worth 5000 euros, and 35 monetary prizes worth 100 euros. These monthly prizes shall be drawn according to the following principle:

1) 70 per cent of the winning receipts shall be drawn from the receipts registered for the lottery which have been issued by a taxpayer registered in Latvia whose primary activity reported to the State Revenue Service is related to providing services in accordance with the classification used by the State Revenue Service;

2) 30 per cent of the winning receipts shall be drawn from the receipts registered for the lottery which have been issued by a taxpayer registered in Latvia whose primary activity reported to the State Revenue Service is related to the manufacturing or sales of goods in accordance with the classification used by the State Revenue Service.

(91) In a monthly draw of industry receipts only, it is possible to win three monetary prizes worth 500 euros.

(10) The player whose registered receipt has been drawn and directed for the annual draw shall apply for the annual draw within 14 days from the day the results of the monthly draw are published, notifying the State Revenue Service in one of the following ways:

1) visiting a customer service centre of the State Revenue Service and producing the original receipt directed for the annual draw; if the receipt directed for the annual draw is an invoice, also present a document (hard copy) certifying the payment of the invoice via a bank transfer;

2) using the Electronic Declaration System of the State Revenue Service to submit a scanned receipt directed for the annual draw; if the receipt directed for the annual draw is an invoice, also submit a document (electronic copy) certifying the payment of the invoice via a bank transfer.

(11) If the player whose receipt has been directed for the annual draw does not apply for the annual draw within the period specified in this Law, or the receipt submitted for the draw is recognised as invalid, such a receipt registered for the monthly draw shall not participate in the annual draw.

(12) In the annual draw, it is possible to win one monetary prize worth 20 000 euros, four monetary prizes worth 10 000 euros, and five monetary prizes worth 2000 euros.

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**Section 7. Procedures for Determining and Announcing the Winner**

(1) Winners shall be determined by using the random number generator.

(2) Information on the winning receipts in a monthly draw shall also be published ensuring the publishing of the information specified in this Law on the receipt lottery website on the second Sunday of each following month; whereas on the winning receipts in an annual draw – on the third Sunday of February of the following year.

**Section 8. Procedures for Receiving a Monetary Prize and an Additional Prize**

(1) The player whose registered receipt has been recognised as the winning receipt shall claim the monetary prize or additional price within 30 days from the day the results of the draw are published in one of the following ways:

1) visiting a customer service centre of the State Revenue Service and producing the original winning receipt; if the winning receipt is an invoice, also present a document (hard copy) certifying the payment of the invoice via a bank transfer;

2) using the electronic declaration system of the State Revenue Service to submit a scanned winning receipt; if the winning receipt is an invoice, also submit a document (electronic copy) certifying the payment of the invoice via a bank transfer.

(2) When claiming a monetary prize, the winner shall provide his or her given name, surname, personal identity number, mobile phone number, and bank account to which the monetary prize can be transferred.

(3) When claiming an additional prize, the winner shall provide his or her given name, surname, personal identity number, and mobile phone number.

(4) If the winner, in accordance with other laws and regulations, has any obstacles to receiving the monetary prize or additional prize, he or she shall apply for receiving the monetary prize or additional prize together with his or her legal representative.

(5) The player whose registered receipt has been drawn and directed for the annual draw but who has been appointed guardianship shall apply for receiving the monetary prize or additional prize together with his or her guardian within the period specified in this Law.

(6) The player having a valid registered and winning receipt in the receipt lottery or his or her legal representative has the right to receive the monetary prize or additional prize.

(7) The receiver of prize shall, within 30 days from the day he or she is informed about the participant of the In-depth Cooperation Programme awarding the additional prize, contact that participant of the In-depth Cooperation Programme to receive the prize.

(8) If the winning receipt does not meet the requirements of the Law, the monetary prize shall not be paid and the additional prize shall not be awarded to the winner.

(9) If verifying the winning receipt it is established that the receipt meets the requirements of this Law, then:

1) in the case of a monthly draw, the monetary prize shall be paid within 30 days from the day the application of the winner or his or her legal representative is received at the State Revenue Service;

2) in the case of an annual draw, the monetary prize shall be paid within 30 days from the day of publishing the given name, surname, the last four digits of the mobile phone number, the number and date of the registered receipt provided in the registration form by the winner or from the day of publishing the last four digits of the mobile phone number, the number and date of the registered receipt provided in the registration form by the winner.

(10) The winner who fails to appear at the State Revenue Service within the period prescribed by this Law shall lose his or her right to receive the monetary prize and additional prize.

(11) The monetary prize shall be paid via non-cash settlements.

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**Section 9. Application of a Participant of the In-depth Cooperation Programme for Awarding Additional Prizes in the Receipt Lottery**

(1) A participant of the In-depth Cooperation Programme has the right to award an additional prize to the receiver of prize on the basis of the contract it has concluded with the State Revenue Service.

(2) A participant of the In-depth Cooperation Programme has the right to provide additional prizes for monthly draws in the receipt lottery.

(3) A participant of the In-depth Cooperation Programme shall apply at the State Revenue Service one month before the beginning of the registration of receipts for the corresponding monthly draw.

(4) The participant of the In-depth Cooperation Programme shall notify the State Revenue Service of the issue of an additional prize to the receiver of prize in accordance with the procedures prescribed by the contract on the awarding of additional prizes.

**Transitional Provisions**

1. In order to ensure the provision of the receipt lottery service from the day this Law comes into force, the State Revenue Service shall announce the corresponding public procurement on the next day after the proclamation of this Law.

2. A participant of the In-depth Cooperation Programme has the right to provide additional prizes for July 2019 receipt lottery draw on the basis of the contract concluded with the State Revenue Service not later than by 14 June 2019.

3. The State Revenue Service shall, not later than by 21 June 2019, publish on the receipt lottery website the name of the participant of the In-depth Cooperation Programme with whom the contract is concluded on the awarding of additional prizes to the winners in July 2019 draw, the registration number and information on the types and quantity of additional prizes.

4. In 2020, the annual draw in the receipt lottery shall be organised for the receipts issued (date of receipt) in the period from 1 July 2019 until 31 December 2019.

5. In annual draw 2019, it is possible to win one monetary prize worth 10 000 euros, four monetary prizes worth 5000 euros, and five monetary prizes worth 1000 euros.

The Law shall come into force on 1 July 2019.

The Law has been adopted by the *Saeima* on 1 November 2018.

President R. Vējonis

Rīga, 14 November 2018